

Audit Quality Indicators

十三項指標

- [illegible]

KPMG EQC Reviewer資格要求

KPMG EQC Reviewer 資格條件

- 未參與查核案件之另一獨立會計師，並具備會計審計專業、經驗與能力，秉持公正客觀、獨立性及有足夠之時間執行案件覆核；
- 完成KPMG Global 規範之EQC reviewer訓練課程，瞭解EQC reviewer之責任；
- 至少須有兩年以上之案件會計師經驗；以及
- 符合事務所之品質評估指標要求，包括品質績效覆核結果、個人獨立性檢視結果、及對KPMG獨立性評估、客戶及案件評估政策等遵循之情況

KPMG EQC Reviewer監理規範作業

- 年度之資格評估：每年評估EQC reviewer之訓練、相關品質覆核結果等，以確認仍符合資格得以續任該職務

KPMG 審計品質控管機制

品質控管為
KPMG重要
核心價值

客戶及案件承接之品質控管

遵循KPMG審計原則、流程與工具

指派專業知識、技能及經驗並受適當訓練之查核人員

承諾提供具專業及附加價值之見解

執行具效果及效率之查核

持續績效考核與改善

於財務報告出具前及出具後，除 EQCR 外，針對審計案件執行之審計品質抽核機制

- 財務報告出具前：
事務所為確保案件品質，針對高風險、品質檢視結果待改進、或高產業風險等案件進行抽核，以in-flight review(案件品質預查)方式，分兩階段(規劃暨期中查核及期末查核)對案件團隊執行之工作進行品質檢視，而該等檢視結果亦列入案件會計師及經理之品質考核紀錄；
- 財務報告出具後：
事務所遵循KPMG國際總部規範，每年執行案件品質之檢視，並依據全球一致之績效覆核程序指示(QPR Program Instruction)對審計案件品質進行評核，該等案件之抽核結果依政策規範列入案件會計師及經理之品質考核紀錄。



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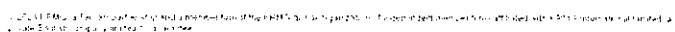
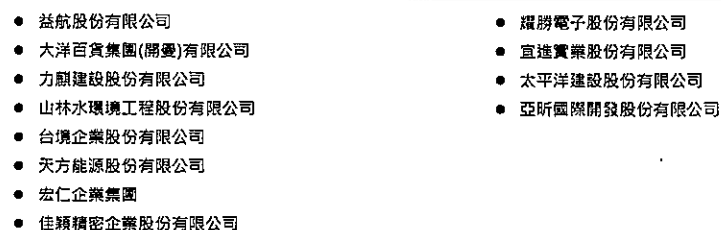


附件

Three professional headshots of staff members are displayed in a row. On the left is Ryan Pan, a man with short dark hair, wearing a dark suit, white shirt, and a patterned tie. In the center is Maggie Chang, a woman with dark hair pulled back, wearing a dark blazer over a light-colored top. On the right is Sharon Huang, a woman with long dark hair, wearing a dark blazer over a light-colored top. Each photo is a square with a white background.



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